Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1.-4. (Cancelled)

5. (New) A seat for a vehicle comprising:

a pair of support frames supported by a vehicle body;

a seatback including a seatback frame made from a pipe and sub-frames made from pipes, upper ends of the sub-frames being respectively coupled to the seatback frame, the seatback being supported by the support frames with the seatback frame and the sub-frames;

a reclining device configured to allow the seatback to tilt and support the seatback in a tilting position, the reclining device being supported by and installed on the support frames; and

a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipping position, the lifter device being supported by and installed on the support frames.

6. (New) The seat of claim 5, wherein each lower end of the seatback frames and each lower end of the sub-frames is separated to have space in a fore-aft direction and the reclining device falls within the space.

7. (New) The seat of claim 5, wherein the reclining device comprises a device mechanism and covers lower ends of the seatback frame and the lower ends of the sub-frames.

8. (New) The seat set forth in any of claims 5, wherein the lifter device comprises a sector gear and a gear to allow the seat cushion portion to tip up and support the seat cushion portion in a tipping position.

9. (New) A seat for a vehicle comprising:

a pair of support members for being supported by a vehicle body;

a seatback including a seatback frame and a sub-frame having an upper end and a lower end, the upper end of the sub-frame being coupled to the seatback frame, the seatback being supported by the pair of support members;

a reclining device configured to allow the seatback to tilt and support the seatback in a tilted position, the reclining device being supported by and installed on the pair of support members; and

a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipped position, the lifter device being supported by and installed on the pair of support members, wherein each lower end of the seatback frames and the lower end of the sub-frame is offset to provide space in a fore-aft direction and the reclining device is located within the space.

10. (New) The seat of claim 9, wherein the reclining device comprises a device mechanism and covers lower ends of the seatback frame and the lower end of the sub-frame.

11. (New) The seat of claim 9, wherein the lifter device comprises a sector gear and a gear to allow the seat cushion portion to tip up and support the seat cushion portion in a tipped position.

12. (New) A seat for a vehicle comprising:

a pair of support members for being supported by a vehicle body;

a seatback including a seatback frame and a sub-frame having an upper end and a lower end, the upper end of the sub-frame being coupled to the seatback frame, the seatback being supported by the pair of support members;

a reclining device configured to allow the seatback to tilt and support the seatback in a tilted position, the reclining device being coupled to the pair of support members; and

a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipped position, the lifter device being coupled to the pair of support members, wherein the reclining device comprises a device mechanism and covers lower ends of the seatback frame and the lower end of the sub-frame.

13. (New) The seat of claim 12, wherein the lifter device comprises a sector gear and a gear to allow the seat cushion portion to tip up and support the seat cushion portion in a tipped position.

14. (New) A vehicle seat comprising:

first and second support members;

a seatback movably coupled to the first and second support members and including a first frame and a second tubular frame, the second frame having first ends coupled to the first frame;

a reclining device configured to allow the seatback to tilt and to support the seatback in a tilted position, wherein the reclining device is coupled to the first and second support members; and

a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipped position, wherein the lifter is coupled to the first and second support members.

15. (New) The seat of claim 14, wherein the first frame is a tubular frame.

16. (New) The seat of claim 14, wherein the second frame is a tubular frame.

17. (New) The seat of claim 14, wherein the first ends of the second frame are welded to the first frame.

18. (New) The seat of claim 14, wherein each lower end of the first frame is spaced apart from each lower end of the second frame in a fore-aft direction.

19. (New) The seat of claim 18, wherein the reclining device is supported in the space provided between a lower end of the first frame and a lower end of the second frame.

20. (New) The seat of claim 14, wherein the lifter includes a first gear in meshing engagement with a second gear to allow the seat cushion portion to tip up and to support the seat cushion portion in a tipped position.

21. (New) The seat of claim 20, wherein the first gear is a sector gear.

22. (New) The seat of claim 20, wherein the lifter further comprises a first projection and a second projection on an inner portion of the first and second support members.

23. (New) The seat of claim 22, wherein the second gear is pivotally supported by the first projection and the first gear is pivotally supported by the second projection.